

Message

From: Julia McNally [/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=6C0AB5B090CA42EABC3ADF101AA287DC-JULIA MCNAL]
Sent: 2018-05-28 1:20:35 PM
To: Megan Filey [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=ea0b4cc1f5114f958e355198bb05e970-Megan Filey]; Manoj Malhotra [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=03d232e6cafc4a08a3bbb647fc3da959-Manoj Malho]
CC: Dona Brent [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=90013ec385394d609d273c8d8034c736-Dona Brent]; Susan Nicholson [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=f668e601bd2b4865a5c31dca531047c8-Susan Nicho]
Subject: RE: PO 4132 KPMG

Megan,

Just follow up as I don't think I noticed a response. Can you point us to the document which includes reference to "Ad-hoc expertise and advice, handbook changes, large/organizational tax changes and other general audit advice and consultation services".

Thanks
Julia

From: Julia McNally
Sent: May 08, 2018 7:29 PM
To: Megan Filey; Manoj Malhotra
Cc: Dona Brent; Susan Nicholson
Subject: RE: PO 4132 KPMG

Megan,

Thanks for this; it is super helpful.

We are having a bit of trouble locating the document which includes reference to "Ad-hoc expertise and advice, handbook changes, large/organizational tax changes and other general audit advice and consultation services". Can you direct us to the correct document and location?

Have a great evening,

Julia

From: Megan Filey
Sent: May 08, 2018 3:33 PM
To: Manoj Malhotra
Cc: Dona Brent; Julia McNally; Susan Nicholson
Subject: RE: PO 4132 KPMG

Hi Manoj,

Please see the attached files which represent our engagement with KPMG.

KPMG was competitively procured by both the f-IESO and f-OPA to act as its external auditor and has a contract in place to continue those services until December 31 2019, at which time a competitive procurement will be issued.

Included in KPMG's services are:

- Corporate Financial Statement Audits
- Ad-Hoc Taxation/Education Services
- Ad-hoc expertise and advice, handbook changes, large/organizational tax changes and other general audit advice and consultation services and
- Pension Plan Financial Statement Audits (managed through separate accounting outside of this PO)

The work conducted for PSAS/Fair Hydro was within the scope of their original engagement (falling under the ad-hoc expertise and advice). As the work is being provided by auditors and accountants, in their regulated capacity, the work was not considered to be consulting.

Thanks
Megan

From: Manoj Malhotra
Sent: May 08, 2018 2:18 PM
To: Megan Filey
Cc: Dona Brent; Julia McNally
Subject: PO 4132 KPMG

Hi Megan,

Regarding PO 4132 with KPMG Could you please provide the following information

1. The copy of the contract entered with KPMG to provide auditing services. Was this competitively sourced?
2. The copy of the contract under which the following services were provided by KPMG:

PSAS review \$151K

Policy changes \$26K

PSAS and Ontario Fair Hydro Plan \$594k

Were these competitively sourced and are these in the nature of consultation services?

Thanks for your help and support in this matter.

Manoj Malhotra CPA, CGA, CIA, CISA | Senior Auditor

Independent Electricity System Operator (IESO) | T: (905) 855-4168

Station A, Box 4474, Toronto, ON M5W 4E5

Web: www.ieso.ca | Twitter: [IESO Tweets](#) | LinkedIn: [IESO](#)

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